

1 EDMUND G. BROWN JR., Attorney General
of the State of California
2 ARTHUR D. TAGGART,
Supervising Deputy Attorney General
3 LESLIE A. BURGERMYER, State Bar No. 117576
Deputy Attorney General
4 California Department of Justice
1300 I Street, Suite 125
5 P.O. Box 944255
Sacramento, CA 94244-2550
6 Telephone: (916) 327-7868
Facsimile: (916) 324-5567
7

8 Attorneys for Complainant

9 **BEFORE THE**
10 **CALIFORNIA BOARD OF ACCOUNTANCY**
11 **DEPARTMENT OF CONSUMER AFFAIRS**
STATE OF CALIFORNIA

12 In the Matter of the Accusation Against:

Case No. AC-2007-49

13 **EDWARD RAWN DALE**
14 P. o. Box 30458
Stockton, CA 95213

15 Certified Public Accountant Certificate
16 Number CPA 22576

**STIPULATED SETTLEMENT AND
DISCIPLINARY ORDER**

17 Respondent.
18

19 **IT IS HEREBY STIPULATED AND AGREED** by and between the parties to
20 the above-entitled proceedings that the following matters are true:

21 **PARTIES**

22 1. Carol Sigmann ("Complainant") is the Executive Officer of the California
23 Board of Accountancy ("Board"), Department of Consumer Affairs. Complainant brought this
24 action solely in her official capacity and is represented in this matter by Edmund G. Brown Jr.,
25 Attorney General of the State of California, by Leslie A. Burgermyer, Deputy Attorney General.

26 2. Respondent Edward Rawn Dale ("Respondent") is represented in this
27 proceeding by attorney John R. Conger, Esq. , whose address is 3031 W. March Lane, Suite
28 230W, Stockton, California, 95219.

3. On or about January 30, 1976, the Board issued Certified Public Accountant Certificate No. CPA 22576 to Respondent. The Certificate was in full force and effect at all times relevant to the charges brought in Accusation No. AC-2007-49 and will expire on June 30, 2009, unless renewed.

JURISDICTION

4. Accusation No. AC-2007-49 was filed before the Board and is currently pending against Respondent. The Accusation and all other statutorily required documents were properly served on Respondent on August 10, 2007. Respondent timely filed his Notice of Defense contesting the Accusation. A true and correct copy of Accusation No. AC-2007-49 is attached hereto, marked as Exhibit A, and incorporated herein by this reference.

ADVISEMENT AND WAIVERS

5. Respondent has carefully read, discussed with counsel, and fully understands the charges and allegations in Accusation No. AC-2007-49. Respondent has also carefully read, discussed with counsel, and fully understands the effects of this Stipulated Settlement and Disciplinary Order.

6. Respondent is fully aware of his legal rights in this matter, including the right to a hearing on the charges and allegations in the Accusation; the right to be represented by counsel at his own expense; the right to confront and cross-examine the witnesses against him; the right to present evidence and to testify on his own behalf; the right to the issuance of subpoenas to compel the attendance of witnesses and the production of documents; the right to reconsideration and court review of an adverse decision; and all other rights accorded by the California Administrative Procedure Act and other applicable laws.

7. Respondent voluntarily, knowingly, and intelligently waives and gives up each and every right set forth above.

CULPABILITY

8. Respondent admits the truth of each and every charge and allegation in Accusation No. AC-2007-49.

///

1 9. Respondent agrees that his Certified Public Accountant Certificate No.
2 22576 is subject to discipline and he agrees to be bound by the Board's imposition of discipline
3 as set forth in the Disciplinary Order below.

4 **RESERVATION**

5 10. The admissions made by Respondent herein are only for the purposes of
6 this proceeding, or any other proceedings in which the Board or other professional licensing
7 agency is involved, and shall not be admissible in any other criminal or civil proceeding.

8 **CONTINGENCY**

9 11. This stipulation shall be subject to approval by the Board. Respondent
10 understands and agrees that counsel for Complainant and the staff of the Board may
11 communicate directly with the Board regarding this stipulation and settlement, without notice to
12 or participation by Respondent or his counsel. By signing the stipulation, Respondent
13 understands and agrees that he may not withdraw his agreement or seek to rescind the stipulation
14 prior to the time the Board considers and acts upon it. If the Board fails to adopt this stipulation
15 as its Decision and Order, then the Stipulated Settlement and Disciplinary Order shall be of no
16 force or effect, except for this paragraph, it shall be inadmissible in any legal action between the
17 parties, and the Board shall not be disqualified from further action by having considered this
18 matter.

19 **OTHER MATTERS**

20 12. The parties understand and agree that facsimile copies of this Stipulated
21 Settlement and Disciplinary Order, including facsimile signatures thereto, shall have the same
22 force and effect as the originals.

23 **DISCIPLINARY ORDER**

24 In consideration of the foregoing admissions and stipulations, the parties agree
25 that the California Board of Accountancy ("Board") may, without further notice or formal
26 proceeding, issue and enter the following Disciplinary Order:

27 ///

28 ///

1 **IT IS HEREBY ORDERED** that Certified Public Accountant License No. CPA
2 22576 issued to Respondent Edward Rawn Dale ("Respondent") is revoked. However, the
3 revocation is stayed and Respondent is placed on probation for three (3) years on the following
4 terms and conditions.

5 1. **Obey All Laws.** Respondent shall obey all federal, California, other
6 states' and local laws, including those rules relating to the practice of public accountancy in
7 California.

8 2. **Cost Reimbursement.** Respondent shall reimburse the Board for its
9 investigation and prosecution costs in the amount of \$2,600.00 which sum shall be paid on a
10 schedule approved by the Board or its designee. In no event shall the final payment be due less
11 than six (6) months prior to the end of probation.

12 3. **Submit Written Reports.** Respondent shall submit, within ten (10) days
13 of completion of the quarter, written reports to the Board on a form obtained from the Board.
14 The Respondent shall submit, under penalty of perjury, such other written reports, declarations,
15 and verification of actions as are required. These declarations shall contain statements relative to
16 Respondent's compliance with all the terms and conditions of probation. Respondent shall
17 immediately execute all release of information forms as may be required by the Board or its
18 representatives.

19 4. **Personal Appearances.** Respondent shall, during the period of probation,
20 appear in person at interviews/meetings as directed by the Board or its designated
21 representatives, provided such notification is accomplished in a timely manner.

22 5. **Comply With Probation.** Respondent shall fully comply with the terms
23 and conditions of the probation imposed by the Board and shall cooperate fully with
24 representatives of the Board of Accountancy in its monitoring and investigation of the
25 Respondent's compliance with probation terms and conditions.

26 6. **Practice Investigation.** Respondent shall be subject to and shall permit
27 practice investigation of the Respondent's professional practice. Such a practice investigation

28 ///

1 shall be conducted by representatives of the Board, provided notification of such review is
2 accomplished in a timely manner.

3 7. **Comply With Citations.** Respondent shall comply with all final orders
4 resulting from citations issued by the Board of Accountancy.

5 8. **Tolling of Probation For Out-of-State Residence/Practice.** In the event
6 Respondent should leave California to reside or practice outside this state, Respondent must
7 notify the Board in writing of the dates of departure and return. Periods of non-California
8 residency or practice outside the state shall not apply to reduction of the probationary period, or
9 of any suspension. No obligation imposed herein, including requirements to file written reports,
10 reimburse the Board costs, or make restitution to consumers, shall be suspended or otherwise
11 affected by such periods of out-of-state residency or practice except at the written direction of the
12 Board.

13 9. **Violation of Probation.** If Respondent violates probation in any respect,
14 the Board, after giving Respondent notice and an opportunity to be heard, may revoke probation
15 and carry out the disciplinary order that was stayed. If an accusation or a petition to revoke
16 probation is filed against Respondent during probation, the Board shall have continuing
17 jurisdiction until the matter is final, and the period of probation shall be extended until the matter
18 is final.

19 10. **Completion of Probation.** Upon successful completion of probation,
20 Respondent's license will be fully restored.

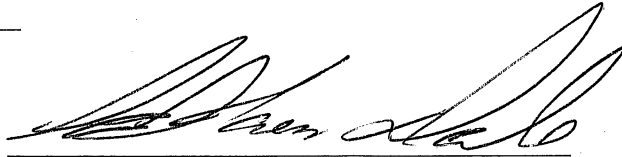
21 11. **Active License Status.** Respondent shall at all times maintain an active
22 license status with the Board, including during any period of suspension. If the license is expired
23 at the time the Board's decision becomes effective, the license must be renewed within thirty (30)
24 days of the effective date of the decision.

25 **ACCEPTANCE**

26 I have carefully read the above Stipulated Settlement and Disciplinary Order and
27 have fully discussed it with my attorney, John R. Conger, Esq. I understand the stipulation and
28 the effect it will have on my Certified Public Accountant License. I enter into this Stipulated

1 Settlement and Disciplinary Order voluntarily, knowingly, and intelligently, and agree to be
2 bound by the Decision and Order of the California Board of Accountancy.

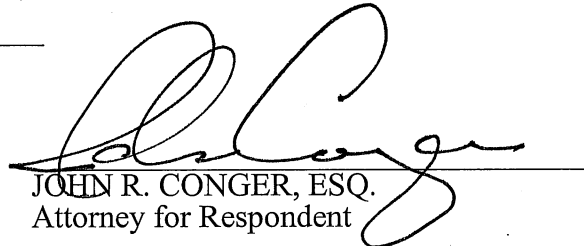
3 DATED: 9/5/07



EDWARD RAWN DALE
Respondent

8 I have read and fully discussed with Respondent Edward Rawn Dale the terms and
9 conditions and other matters contained in the above Stipulated Settlement and Disciplinary
10 Order. I approve its form and content.

11 DATED: 9/5/07



JOHN R. CONGER, ESQ.
Attorney for Respondent

16 **ENDORSEMENT**

17 The foregoing Stipulated Settlement and Disciplinary Order is hereby respectfully
18 submitted for consideration by the California Board of Accountancy.

20 DATED: 9/14/07

EDMUND G. BROWN JR., Attorney General
of the State of California



LESLIE A. BURGERMYER
Deputy Attorney General

Attorneys for Complainant

**BEFORE THE
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA**

In the Matter of the Accusation Against:

Case No. AC-2007-49

EDWARD RAWN DALE

P. o. Box 30458
Stockton, CA 95213

Certified Public Accountant Certificate
Number CPA 22576

Respondent.

DECISION AND ORDER

The attached Stipulated Settlement and Disciplinary Order is hereby adopted by the California Board of Accountancy as its Decision in this matter.

This Decision shall become effective on December 26, 2007.

IT IS SO ORDERED November 26, 2007.



FOR THE CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS

Exhibit A

Accusation No. AC-2007-49

1 EDMUND G. BROWN JR., Attorney General
of the State of California
2 ARTHUR D. TAGGART,
Supervising Deputy Attorney General
3 LESLIE A. BURGERMYER, State Bar No. 117576
Deputy Attorney General
4 California Department of Justice
1300 I Street, Suite 125
5 P.O. Box 944255
Sacramento, CA 94244-2550
6 Telephone: (916) 327-7868
Facsimile: (916) 324-5567
7

8 Attorneys for Complainant

9 **BEFORE THE**
10 **CALIFORNIA BOARD OF ACCOUNTANCY**
11 **DEPARTMENT OF CONSUMER AFFAIRS**
STATE OF CALIFORNIA

12 In the Matter of the Accusation Against:

Case No. AC-2007-49

13 **EDWARD RAWN DALE**
14 P. O. Box 30458
Stockton, CA 95213

A C C U S A T I O N

15 Certified Public Accountant Certificate
16 Number CPA 22576

17 Respondent.
18

19 Complainant alleges:

20 **PARTIES**

21 1. Carol Sigmann ("Complainant") brings this Accusation solely in her
22 official capacity as the Executive Officer of the California Board of Accountancy ("Board"),
23 Department of Consumer Affairs.

24 2. On or about January 30, 1976, the Board issued Certified Public
25 Accountant Certificate Number CPA 22576 to Edward Rawn Dale ("Respondent"). The
26 Certified Public Accountant Certificate was in full force and effect at all times relevant to the
27 charges brought herein and will expire on June 30, 2009, unless renewed.

28 ///

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25
- 26
- 27
- 28

2
3

4
5
6
7

8

9
10.
11

14

15

16
17

18

19
20

21
22
23
24
25

26

27

28

1 certificate is found guilty of unprofessional conduct in violation of, inter alia, Code section 5100,
2 subdivision (h), and/or Code section 5063, subdivision (a)(3).

3 **FIRST CAUSE FOR DISCIPLINE**

4 (Suspension of Right to Practice by Governmental Agency)

5 9. Respondent is subject to disciplinary action under section 5100,
6 subdivision (h), on the grounds of unprofessional conduct, in that his right to practice before a
7 governmental agency was suspended upon the following circumstances:

8 a. Respondent offered his consent to the IRS, a governmental agency,
9 pursuant to Title 31, CFR, Part 10, to suspension from practice before the IRS for an indefinite
10 period commencing November 1, 2005. Respondent's offered consent and the subsequent
11 suspension by the IRS were based upon the following: Respondent incurred civil trust fund
12 recovery penalties during the tax periods in and between tax period 1999, third quarter, and tax
13 period 2001, second quarter; Respondent failed to deposit and failed to pay penalties for a
14 business tax (Forms 941) in and between tax years 1996, second quarter, and tax year 2004,
15 fourth quarter; and, Respondent owed business taxes (Forms 940) for tax years 1996 through
16 2004.

17 **SECOND CAUSE FOR DISCIPLINE**

18 (Failure to Report the Suspension to Board)

19 10. Respondent's license is subject to discipline under Code section 5063,
20 subdivision (a)(3), in that Respondent failed to report to the Board, in writing within 30 days
21 from his knowledge, that he had consented to the suspension from practice before the IRS, a
22 governmental agency, for an indefinite period commencing November 1, 2005, as set forth in
23 paragraph 9, above.

24 **PRAYER**

25 **WHEREFORE**, Complainant requests that the hearing be held on the matters
26 herein alleged and that following the hearing the California Board of Accountancy issue a
27 decision:


28 ///

1 1. Revoking, suspending, or otherwise imposing discipline on Certified
2 Public Accountant Certificate Number CPA 22576 issued to Edward Rawn Dale;

3 2. Ordering Edward Rawn Dale to pay the California Board of Accountancy
4 the reasonable costs of investigation and enforcement of this case, pursuant to Business &
5 Professions Code, section 5107; and

6 3. Taking such other and further action as the California Board of
7 Accountancy deems proper.

8
9 DATED: August 3, 2007

10
11
12 
13 CAROL SIGMANN
14 Executive Officer
15 California Board of Accountancy
16 State of California
17 Complainant
18
19
20
21
22
23
24
25
26
27
28